

NEBRASKA LIQUOR CONTROL COMMISSION LICENSE FEES (§53-124) (EFFECTIVE MAY 1, 2005)

License fee and occupation taxes (if any) shall be collected and prorated on a quarterly basis

CLASS A	\$100	BEER ON SALE ONLY
CLASS B	\$100	BEER OFF SALE ONLY
CLASS C	\$300	ALL ALCOHOLIC LIQUOR ON & OFF SALE
CLASS D	\$200	ALL ALCOHOLIC LIQUOR OFF SALE ONLY
CLASS I	\$250	ALL ALCOHOLIC LIQUOR ON SALE ONLY

The following license fees are collected at the Commission level

CLASS L	\$250	CRAFT BREWERY (BREW PUB)
CLASS W	\$500	WHOLESALE BEER
CLASS X	\$750	WHOLESALE LIQUOR
CLASS Y	\$250	FARM WINERY
CATERING (K)	\$100	

All license fees collected by the City or Village Treasurer shall be credited to the School Fund of the District. §53-124

All License fees collected by the County Treasurer shall be credited to the School Fund of the County. §53-124

Clerks may collect an occupation tax as provided for by ordinance in an amount not to exceed double the amount of the license fee. §53-132(4)(d)